

test data or such other evidence as NHTSA decides to be adequate.

Petitions for eligibility decisions may be submitted by either manufacturers or importers who have registered with NHTSA pursuant to 49 CFR Part 592. As specified in 49 CFR 593.7, NHTSA publishes notice in the **Federal Register** of each petition that it receives, and affords interested persons an opportunity to comment on the petition. At the close of the comment period, NHTSA decides, on the basis of the petition and any comments that it has received, whether the vehicle is eligible for importation. The agency then publishes this determination in the **Federal Register**.

G&K Automotive Conversion, Inc. of Santa Ana, California ("G&K") (Registered Importer No. R-90-007) petitioned NHTSA to decide whether 1985 Hobson Horse Trailers are eligible for importation into the United States. NHTSA published notice of the petition on March 15, 1995 (60 FR 14053) to afford an opportunity for public comment. NHTSA published a second notice identifying the correct name of the vehicle on March 24, 1995 (60 FR 15623). The reader is referred to those notices for a thorough description of the petition. No comments were received in response to the notice of petition. Based on its review of the information submitted by the petitioner, NHTSA has decided to grant the petition.

#### Vehicle Eligibility Number for Subject Vehicles

The importer of a vehicle admissible under any final determination must indicate on the form HS-7 accompanying entry the appropriate vehicle eligibility number indicating that the vehicle is eligible for entry. VCP-08 is the vehicle eligibility number for entry. VCP-08 is the vehicle eligibility number assigned to vehicles admissible under this determination.

#### Final Determination

Accordingly, on the basis of the foregoing, NHTSA hereby decides that 1985 Hobson Horse Trailers are eligible for importation into the United States because they have safety features that comply with, or are capable of being altered to comply with, all applicable Federal motor vehicle safety standards.

**Authority:** 49 U.S.C. 30141(a)(1)(B) and (b)(1); 49 CFR 593.8; delegations of authority at 49 CFR 1.50 and 501.8.

Issued on: May 8, 1995.

**Marilynne Jacobs,**

*Director, Office of Vehicle Safety Compliance.*  
[FR Doc. 95-11730 Filed 5-11-95; 8:45 am]

BILLING CODE 4910-59-M

[Docket No. 95-10; Notice 2]

#### Decision That Nonconforming 1973 Dodge Colt 2-Door Coupes Are Eligible for Importation

**AGENCY:** National Highway Traffic Safety Administration (NHTSA), DOT.

**ACTION:** Notice of decision by NHTSA that nonconforming 1973 Dodge Colt 2-Door Coupes are eligible for importation.

**SUMMARY:** This notice announces the decision by NHTSA that 1973 Dodge Colt 2-Door Coupes not originally manufactured to comply with all applicable Federal motor vehicle safety standards are eligible for importation into the United States because they are substantially similar to a vehicle originally manufactured for importation into and sale in the United States and certified by its manufacturer as complying with the safety standards (the U.S.-certified version of the 1973 Dodge Colt 2-Door Coupe), and they are capable of being readily altered to conform to the standards.

**DATES:** This decision is effective May 12, 1995.

**FOR FURTHER INFORMATION CONTACT:** George Entwistle, Office of Vehicle Safety Compliance, NHTSA (202-366-5306).

#### SUPPLEMENTARY INFORMATION:

##### Background

Under 49 U.S.C. 30141(a)(1)(A) (formerly section 108(c)(3)(A)(i) of the National Traffic and Motor Vehicle Safety Act (the Act)), a motor vehicle that was not originally manufactured to conform to all applicable Federal motor vehicle safety standards shall be refused admission into the United States unless NHTSA has decided that the motor vehicle is substantially similar to a motor vehicle originally manufactured for importation into and sale in the United States, certified under 49 U.S.C. 30115 (formerly section 114 of the Act), and of the same model year as the model of the motor vehicle to be compared, and is capable of being readily altered to conform to all applicable Federal motor vehicle safety standards.

Petitions for eligibility decisions may be submitted by either manufacturers or importers who have registered with NHTSA pursuant to 49 CFR Part 592. As specified in 49 CFR 593.7, NHTSA publishes notice in the **Federal Register** of each petition that it receives, and affords interested persons an opportunity to comment on the petition. At the close of the comment period, NHTSA decides, on the basis of the

petition and any comments that it has received, whether the vehicle is eligible for importation. The agency then publishes this decision in the **Federal Register**.

G&K Automotive Conversion, Inc. of Santa Ana, California (Registered Importer R-90-007) petitioned NHTSA to decide whether 1973 Dodge Colt 2-Door Coupe passenger cars are eligible for importation into the United States. NHTSA published notice of the petition on March 14, 1995 (60 FR 13760) to afford an opportunity for public comment. The reader is referred to that notice for a thorough description of the petition. No comments were received in response to the notice. Based on its review of the information submitted by the petitioner, NHTSA has decided to grant the petition.

#### Vehicle Eligibility Number for Subject Vehicles

The importer of a vehicle admissible under any final decision must indicate on the form HS-7 accompanying entry the appropriate vehicle eligibility number indicating that the vehicle is eligible for entry. VSP-112 is the vehicle eligibility number assigned to vehicles admissible under this decision.

#### Final Determination

Accordingly, on the basis of the foregoing, NHTSA hereby decides that a 1973 Dodge Colt 2-Door Coupe not originally manufactured to comply with all applicable Federal motor vehicle safety standards is substantially similar to a 1973 Dodge Colt 2-Door Coupe originally manufactured for importation into and sale in the United States and certified under 49 U.S.C. 30115, and is capable of being readily altered to conform to all applicable Federal motor vehicle safety standards.

**Authority:** 49 U.S.C. 30141(a)(1)(A) and (b)(1); 49 CFR 593.8; delegations of authority at 49 CFR 1.50 and 501.8.

Issued on: May 8, 1995.

**Marilynne Jacobs,**

*Director, Office of Vehicle Safety Compliance.*  
[FR Doc. 95-11729 Filed 5-11-95; 8:45 am]

BILLING CODE 4910-59-M

#### Research and Special Programs Administration

[Pipeline Safety Advisory Bulletin ADB-95-01]

#### Auditing of Drug and Alcohol Plans by Consortia or Third Party Administrators

**AGENCY:** Research and Special Programs Administration (RSPA) DOT.

**SUMMARY:** The information provided herein is to inform pipeline owners and operators of situations in which consortiums or third party administrators are utilizing operator authority to require unwarranted changes to contractor anti-drug and alcohol misuse prevention plans.

**Advisory:** The Office of Pipeline Safety (OPS) is advising pipeline operators of reports concerning consortiums and third party administrators (TPA) that offer the service of auditing anti-drug and alcohol misuse prevention plans for the pipeline industry. Some of these auditing companies are requiring pipeline contractors to pay for revisions of their plans that may not be necessary for compliance purposes, or will make a recommendation to the pipeline operator that the use of these particular contractors could result in non-compliance. While this may be appropriate in some cases, OPS has evaluated several reports of instances where the contractor's plans and procedures were adequate and did not require revision. OPS recommends that pipeline operators provide an appeal process for contractors who believe that the auditing company's recommendation is unjustified.

**Background:** RSPA regulations, 49 CFR 199.21 and 199.245 require pipeline operators to ensure that the requirements of the drug and alcohol regulations are complied with by contractors performing an operation, maintenance, or emergency response function. To ensure compliance, operators are required to evaluate the contractor's anti-drug and alcohol misuse prevention plans and procedures. Many operators utilize consortiums and TPAs to provide this service.

In this type of arrangement, the consortium or TPA will review the contractor's plan and may require the contractor to make certain modifications to the plan and resubmit it for final evaluation. The process may be repeated several times until the consortium or TPA is satisfied with the plan. Reports to RSPA indicate that when a contractor does not make the requested changes, the consortium or TPA will sometimes recommend to the pipeline operator that the contractor not be used.

The consortiums and TPAs generally have a charge for the initial plan review and additional fees for subsequent reviews. Many consortiums and TPAs offer to correct the plan for the contractor at an additional charge.

OPS has received several reports of consortiums and TPAs requiring changes unnecessary for compliance

purposes to documents that were created following guidance in the RSPA model plans (as described below). These auditing companies are rejecting plans and stating that they are not adequate. Upon notification of the rejection of their plan, some contractors sought the guidance of OPS to rectify the alleged non-compliance. OPS review of several of the cases determined that the plans had been prepared in accordance with the RSPA model plans and that no changes were necessary to comply with Federal regulations.

OPS has issued guidance material, i.e. a model anti-drug plan and a model alcohol misuse prevention plan, for the use of pipeline operators and their contractors to meet the requirements of Parts 199 and 40. These plans, when appropriately modified for the individual company, should meet the minimum Federal requirements for compliance.

Issued in Washington, D.C., on May 8, 1995.

**Cesar De Leon,**

*Acting Associate Administrator for Pipeline Safety.*

[FR Doc. 95-11728 Filed 5-11-95; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Public Information Collection Requirements Submitted to OMB for Review

May 5, 1995.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1980, Public Law 96-511. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

#### Internal Revenue Service (IRS)

**OMB Number:** 1545-1308

**Regulation ID Number:** PS-260-82 Final

**Type of Review:** Extension

**Title:** Election, Revocation,

Termination, and Tax Effect of Subchapter S Status

**Description:** Sections 1.1362-1 through 1.1362-7 of the Income Tax Regulations provide the specific procedures and requirements necessary to implement § 1362, including the filing of various

elections and statements with the Internal Revenue Service.

**Respondents:** Individuals or households, Business or other for-profit, Farms

**Estimated Number of Respondents:** 133

**Estimated Burden Hours Per**

**Respondent:** 4 hours, 20 minutes

**Frequency of Response:** On occasion

**Estimated Total Reporting Burden:** 322 hours

**Clearance Officer:** Garrick Shear, (202)

622-3869, Internal Revenue Service,

Room 5571, 1111 Constitution

Avenue, N.W., Washington, DC 20224

**OMB Reviewer:** Milo Sunderhauf, (202)

395-7340, Office of Management and

Budget, Room 10226, New Executive

Office Building, Washington, DC

20503

**Lois K. Holland,**

*Departmental Reports Management Officer.*

[FR Doc. 95-11738 Filed 5-11-95; 8:45 am]

BILLING CODE 4830-01-P

### Public Information Collection Requirements Submitted to OMB for Review

May 2, 1995.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1980, Public Law 96-511. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

#### Internal Revenue Service (IRS)

**OMB Number:** 1545-0092

**Form Number:** IRS Form 1041 and

Related Schedules D, J, and K-1

**Type of Review:** Extension

**Title:** U.S. Income Tax Return for Estates and Trusts (1041); Capital Gains and Losses (Schedule D); Accumulation Distribution for a Complex Trust (Schedule J); and Beneficiary's Share of Income, Deductions, Credits (Schedule K-1)

**Description:** Internal Revenue Code (IRC) section 6012 requires that an annual income tax return be filed for estates and trusts. Data is used to determine that the estates, trusts, and beneficiaries filed the proper returns and paid the correct tax. IRC section 59 requires the fiduciary to recompute the distributable net income on a minimum tax basis.